FOR REFERENCE ONLY

Elderly Exemption Application

Filing period opens January 2023 - Deadline: April 15, 2023

Approved exemptions are effective for the December 2023 tax bill

For questions or to schedule an appointment, please call 603-516-6014 or email CityAssessors@dover.nh.gov

PLEASE SEE THE ASSESSING OFFICE FOR A COMPLETE 2024 APPLICATION PRIOR TO SUBMITTING

Return application to:
Tax Assessment Office
288 Central Ave
Dover, NH 03820

APPLICATIONS FOR 2024 WILL BE AVAILABLE IN THE FALL OF 2023 ONLINE AND IN THE ASSESSING OFFICE.

Requirements, conditions, and instructions for this application are outlined below:

I. EXEMPTION AMOUNTS (RSA 72:39-A):

- Based on the applicant's age as of April 1, 2023
- For a resident 65 years of age up to 74 - $ 166,000
- For a resident 75 years of age up to 79 - $ 234,000
- For a resident 80 years of age or older - $ 300,000

II. APPLICANT REQUIREMENTS:

- Must be the owner of record on or before April 1, 2023 and occupy the property as their principle place of abode.
- Must have been a resident of New Hampshire for at least three (3) years preceding April 1st of the year in which the exemption is claimed (since April 1, 2020).
- Property cannot have been transferred to the applicant, from a person under the age of 65, and related to the applicant by blood or marriage within the past 5 years. The applicant must own the real estate individually, jointly, or if his or her spouse owns the real estate, they must have been married for at least 5 years.
- If the property is owned by a trust, the applicant must have equitable title or a beneficial interest for life in the subject property (RSA 72:29). Applicant must file Form PA-33 (Statement of Qualification) for property owned by a trust and satisfy the assessor that the applicant is a true beneficiary of the trust.
- If the applicant has a Life Estate in the property he/she must file PA-33 (Statement of Qualification)

III. MAXIMUM INCOME/ASSET LIMITS (based on the 2022 Tax Year):

- Single Income must be less than $47,000
- Married Income must be less than $64,000
- Assets must be $186, 100 or less

SUPPORTING DOCUMENTATION OF ALL INCOME & ASSETS MUST BE SUBMITTED FOR VERIFICATION

Income: Income from any source including Social Security or pension, excluding the following:

- Life insurance paid on the death of an insured
- Expenses and costs incurred in the course of conducting a business enterprise.
- Proceeds from the sale of assets; however, this amount will be considered an asset.

Assets: The value of all assets, tangible and intangible excluding the following:

- Exclude the value of the person's actual residence and the value of a minimum single family lot or 2 acres whichever is greater.
  - Additional units in multi-family housing are not excluded and should be listed as an asset.
  - Income from units should be listed under rental income
- The value of any good faith encumbrances, and personal property (furniture, vehicles, etc.)

Supporting Documentation: In order for the Assessor to examine the application, you must submit copies of the following with your application**

- 2022 Federal Income Tax return form all pages (if you have to file)
- 2022 W-2's, 1099's, wages, Social Security, interest, and all other end-of year income statements
- 2022 State interest and dividend tax form all pages (if you have to file)
- If you own other property, the latest copy of your tax bill
- 2022 year-end bank statements - all pages - showing all debits and credits (checking & savings, etc.)
- Statements showing balance of stocks, certificate of deposit, money market, life insurance cash value etc.
- Copy of bonds
- ****IF SUPPORTING DOCUMENTATION IS NOT SUBMITTED, YOUR APPLICATION WILL NOT BE REVIEWED**

- The Assessor also reserves the right to request a true copy of your driver's license or proof of residency.
- Any documents submitted shall be considered to be confidential to protect the privacy of the Applicant and kept with the application in an area separate from public documents. Original documents will be returned with your notice of approval or denial, copies will be destroyed.
- The Assessor shall grant the exemption provided the taxpayer qualifies in all categories and:
  - He/she is satisfied that the applicant has not willfully made any false statements in the application for the purpose of obtaining the exemption.
  - The applicant cooperated with the Assessor's request for further documentation if it applies.
  - The exemption will be prorated based on ownership of the property

IV: FILING: A completed application will include:

1. Form PA-29 Permanent Application for Property Tax Credit/Exemptions (Page 1)
2. City of Dover Application Worksheet (3 Pages) : Personal information, Income/Asset Worksheets with required supporting documentation
3. Affidavit for Exemptions
4. If the property is owned by a trust or if a life estate is involved:
   - PA-33 Statement of Qualification for Property Tax Credit, Exemption or Tax Deferral
   - A Trust Instrument or Certification of Trust – *do not send your deed*
5. Applications will be accepted beginning in January 2023 and are due by April 15, 2023

CITY OF DOVER

ELDERLY EXEMPTION APPLICATION WORKSHEET

TAX YEAR 2023

APPLICATION DEADLINE APRIL 15, 2023

All information contained within this application is confidential and must be completed in its entirety.

OFFICE USE ONLY:

Parcel ID____________________________________
Age as of April 1, 2023:_________
A / D by______________________________________
Code: 14 15 16 Exemption Amount:_____________
Income:______________Assets:______________________

- **Applicant's Name**:____ **Telephone#**:___________________________
  - **Date of Birth**:________________ **Email Address**:____
- **Spouse's Name**:____ **Telephone#**:___________________________
  - **Date of Birth**:________________ **Email Address**:____
- **Marital Status (circle one)**: Married (_____#years married) Single Divorced Widow/er
- **Property address**:____ **Acreage**: _________________
  - **Is this your principle place of abode?** YES NO
  - **Property Type (circle one)**: Single Family Mutli-Family (___# units) Condo Mobile Home
- **Residence Owned (circle one)**: Jointly Solely Revocable Trust* Irrevocable Trust* Life Estate**
  - *Residences owned by a trust <u>must</u> submit a PA-33 form and a Certificate of Trust or copy of the trust. **Life Estates must submit a PA-33 form.
  - Number of years owned residence:________ Legal Resident of NH since:______________
- **Do you own or have an interest in any other property other than the property listed above?** YES NO
  - If yes, list the full address: ____
  - Do you receive a property tax exemption or credit on this property? YES NO
- **Will you be filing a federal income tax return this year?** YES NO
  - If NO, submit verification – IRS 4506-T form. If YES, a copy of your filing is required.
- **OPTIONAL:** If you have a representative, relative, Power of Attorney, etc. you would like us to communicate with in your place if further information is needed, please provide their information below. You both must sign. Failure to communicate from either party after our attempts to reach you or your representative may result in a denial of this application. *Power of Attorney or legal guardian <u>only</u>, Applicant's signature is not required below, please submit a copy of your legal documentation with this application.*

Name: __________________________ Relationship: _______________________ Telephone#:____________________

Applicant's signature: _________________________ Representative's signature: ______________________________

INCOME INFORMATION

For the period of January 1, 2022 through December 31, 2022

Attach additional sheets if necessary. If any of the following categories do not apply, please write N/A.

SUPPORTING DOCUMENTS MUST BE SUBMITTED WITH THIS APPLICATION

(1099, W-2, benefit statement, court order, etc.)

GROSS INCOME RECEIVED:	Owner	Spouse/Co-Owner
Social Security Gross Income	$ ____________	$ ____________
Wages, Salaries, Tips	$ ____________	$ ____________
Pensions	$ ____________	$ ____________
Retirement	$ ____________	$ ____________
Annuity Distributions	$ ____________	$ ____________
Veteran's Benefits	$ ____________	$ ____________
Business Income	$ ____________	$ ____________
Rental/ room & board	$ ____________	$ ____________
Interest	$ ____________	$ ____________
Dividends	$ ____________	$ ____________
Alimony/child support	$ ____________	$ ____________
Disability Insurance	$ ____________	$ ____________
Unemployment Benefits	$ ____________	$ ____________
Food Stamps/Assistance	$ ____________	$ ____________
Fuel Assistance	$ ____________	$ ____________
Housing Assistance	$ ____________	$ ____________
Trust Income	$ ____________	$ ____________
Royalties	$ ____________	$ ____________
Gambling Winnings	$ ____________	$ ____________
Other Government Assistance	$ ____________	$ ____________
Other: ____________________	$ ____________	$ ____________
	Total: ___________	Total: ___________
	Total Income: ______________	

Income Maximum Limits:

Single: $47,000

Married $64,000

CURRENT ASSET INFORMATION

Attach additional sheets if necessary. If any of the following categories do not apply, please write N/A.

SUPPORTING DOCUMENTS MUST BE SUBMITTED WITH THIS APPLICATION

Personal Property:

Estimated Value of furniture, jewelry, furs, antiques, etc.: ____________________

Vehicles: *Copy of registration required as supporting documentation*

Vehicle 1: Make ______________ Model__________________ Miles__________ Value____________

Vehicle 2: Make ______________ Model__________________ Miles__________ Value____________

Vehicle 3: Make ______________ Model__________________ Miles__________ Value____________

Account & Policies:

Supporting Documentation: Past 3 months statements or last quarterly/annual statement, tax bill.

CHECKING ACCNT #	BANK NAME	NAME(S) ON ACCOUNT	BALANCE
SAVINGS ACCNT #	BANK NAME	NAME(S) ON ACCOUNT	BALANCE
CD ACCOUNT # - LAST 4	BANK NAME	NAME(S) ON ACCOUNT	BALANCE
MONEY MARKET ACCNT #	BANK/INSTITUTION	NAME(S) ON ACCOUNT	BALANCE
IRA ACCOUNT #	BANK/INSTITUTION	NAME(S) ON ACCOUNT	BALANCE
ANNUITY ACCOUNT #	BANK/INSTITUTION	NAME(S) ON ACCOUNT	BALANCE
MUTUAL FUNDS ACCOUNT	BANK/INSTITUTION	NAME(S) ON ACCOUNT	BALANCE
STOCKS/BONDS ACCOUNT #	BANK/INSTITUTION	NAME(S) ON ACCOUNT	BALANCE
LIFE INSURANCE POLICY #	BANK/INSTITUTION	NAME(S) ON ACCOUNT	CASH SURRENDER VLAUE
ADDITIONAL REAL ESTATE	LOCATION	OWNER(S)	ASSESSED VALUE
OTHER:			
			TOTAL:

Asset Limit: $186,100

AFFIDAVIT FOR EXEMPTIONS

<u>Please read, initial each line, and then sign below.</u> If there is anything you do not understand, please ask the assessing staff for clarification.

____ I hereby certify that the exemption worksheet with financial documents submitted to the Dover Assessing Department is complete, true and correct.

_____ I hereby certify that if I claim that I do not have to file a federal income tax form I will if requested complete a form 4506-T Request for Transcript of Tax Return. This form goes to the IRS to verify that you do not file a Federal Tax Form.

_____ I certify that I do not claim residency in any other city or town, in any other state.

_____ I certify that I have been a resident of New Hampshire for 3 consecutive years (Elderly Exemption) or 5 years (Disabled or Deaf Exemptions) as of April 1 in the year applying for tax exemption

_____ I certify under penalty of perjury that I am not receiving any other residential tax exemption or tax credit in any other community within New Hampshire and I am not receiving a similar benefit, such as a homestead exemption, in any other state.

_____ I understand that if my income or assets change, there is a possibility I may no longer qualify for the tax exemption, and that I am under obligation by law to notify the Assessing Department.

_____ If my marital status changes, I must notify the Assessing Department.

_____ If I relocate within the City of Dover, I must file an amended application with the Assessing Department as soon as possible, on or before a new tax rate has been set, immediately following the change in residence.

_____ I understand that if I place my home in an Irrevocable Trust, I may no longer be eligible to claim a tax credit or exemption.

_____ A person is guilty of a misdemeanor if, with the purpose to deceive a public servant in the performance of his/her official function, he/she makes any written false statement which he/she does not believe to be true, or if he/she knowingly creates a false impression in written application for pecuniary or other benefits by omitting information necessary to prevent statements therein from being misleading, or if he/she submits or invites reliance on any writing which he/she knows to be lacking in authenticity. RSA 641:3

I/We have read and understand the above statements. Any misrepresentation on my part may result in court action for recovery. I certify the information submitted is true and accurate to best of my knowledge.

______________________	__________	______________________	__________
Signature of Applicant	Date	Signature of Spouse	Date

______________________	______________________
Print Name	Print Name